

4.0 credits	30.0 h + 15.0 h	1q
-------------	-----------------	----

Teacher(s) :	Janssen Frédéric ;
Language :	Français
Place of the course	Mons
Prerequisites :	GEST1317 ' Taxation
Main themes :	<ul style="list-style-type: none"> - The double taxation agreements (general principles, analysis of articles of the model OECD agreement, review of the unique characteristics of the agreements concluded by Belgium with its main trading partners). - European tax law: guidelines on restructuring, "parent-subsidiary", interest and royalties; the code of conduct and its impact on international taxation; the jurisprudence of the European Court of Justice (legal basis, review and consequences of the main rulings in the field of taxation). - Belgian tax law in an international context: taxation of permanent establishments abroad; taxation of dividends from abroad; withholding tax on dividends, interest and fees paid to non-residents. - Transfer pricing: concepts and principles, the OECD commentary on transfer pricing, the convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises; the transfer regime and Belgian tax law. - Some international tax structures: holding companies; finance companies and branches, hybrid entities and instruments.
Aims :	<p>This course is designed to enable students to understand the main concepts of international taxation and to situate our legislation in an international context.</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Evaluation methods :	Oral or written examination
Teaching methods :	Lectures
Cycle and year of study :	<p>> Master [120] in Management > Master [120] in Management > Master [60] in Management</p>
Faculty or entity in charge:	BLSM